



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 6, 2007

Mr. Byron E. Grote
Chief Financial Officer
BP p.l.c.
1 St. James's Square
London SW1Y 4PD United Kingdom

Re: BP p.l.c.
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed March 6, 2007
File No. 001-6262

Dear Mr. Saxton:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant